**THE HON'BLE SRI JUSTICE J.CHELAMESWAR**

**AND**

**THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY**

**WRIT PETITION No.21233 of 2005**

Between:

M/s.M.V.Krishna Reddy.

..Petitioner.

AND

The Additional Commissioner of Commercial

Taxes (Legal), Hyderabad and two others.

…Respondents.

**Dated: 19.09.2005**

THE HON'BLE SRI JUSTICE J.CHELAMESWAR

AND

THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

WRIT PETITION No.21233 of 2005

ORDER:

The petitioner is a registered dealer on the rolls of the 3rd respondent, carrying on the business of execution of civil works, contracts with the R & B Department and Municipal Corporation, Rajahmundry. For the assessment year 1996-97 and 1997-98, assessments were completed on 16.12.1998. With reference to the assessment year 1997-98, the 3rd respondent-assessing authority himself revised his own order invoking powers under Section 14 (4) of the Andhra Pradesh General Sales Tax Act, 1957 (for short "the Act") by his proceedings, dated 12.01.2000, whereas with reference to the assessment year 1996-97, such a revision took place by an order dated 31.10.2001. However, the 2nd respondent proposed to revise the assessments in exercise of the powers under Section 20 of the Act and after following the appropriate procedure final orders of revision were passed on 09.02.2005 and it is alleged that such orders was served on the petitioner on 18.03.2005. Aggrieved by the said revised orders of the 2nd respondent, the petitioner preferred appeals before the Sales Tax Appellate Authority on 17.05.2005. In view of the pendency of the appeal, the petitioner sought for a stay of recovery of the tax pursuant to the revised assessment orders of the 2nd respondent mentioned above. The said applications were dismissed by orders dated 08.07.2005 and hence the present petition with a prayer as follows:

> ""… the petitioner herein prays that this Hon'ble Court under Article 226 of the Constitution of India for issuance of an appropriate Writ, Order or a direction, particularly one in the nature of a Writ of Mandamus, declaring the action of the 1st respondent rejecting the Revision (Stay) applications in CCT's Ref.No.L.V.(3)/772/2005, dated 8-7-2005 (Annex.1) pending appeals before the Sales Tax Appellate Tribunal, as illegal, arbitrary, unconstitutional and consequently direct the 3rd respondent not to take coercive steps for collection of the disputed tax of Rs.1,79,685/- (for 96-97) and Rs.3,66,716/- (for 97-98) …"

Heard the learned Government Pleader.

In view of the the pendency of the appeal, we deem it appropriate to dispose of

the writ petition at the admission stage directing the respondents not to recover the tax due from the petitioner pursuant to the revisional orders, dated 18.03.2005, with reference to the assessment orders mentioned above, on condition that the petitioner deposits half of the tax demanded within a period of six weeks from today.

Accordingly, the writ petition is disposed of.

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**J.CHELAMESWAR, J.**

**Dated:29.09.2005**

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**M.VENKATESWARA REDDY, J.**

**GS**